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Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claims 1-10 (Previously Canceled).

Claim 11 (Original): A window wrap for use in forming a finished window frame around a rough window frame, said window wrap comprising multiple components, each component comprising two extensions, a wall extension and a jamb/sill extension, the wall extension having a front and rear surface, said front and rear surface having inner and outer edges, reinforcing structure extending between the front and rear surfaces of the wall extension, the inner edges of the two extensions being joined at a joint extending along a longitudinal axis, said front and rear surfaces having outer portions which are free of reinforcing structure, each of the components are connected to each other at their longitudinal ends so that the wall extensions of each said components all extend outwardly from their said joint and lie in the same plane, the jamb/sill extensions of each said portion all extend rearwardly from their said joint, each said jamb/sill extension lying perpendicular to the wall extensions.

Claim 12 (Original): The window wrap of Claim 11 wherein the window wrap comprises four jamb and sill components, each connected to each other at their longitudinal ends at a right angle to each other to form a rectangular shape.

Claim 13 (Original): The window wrap of Claim 11 wherein the jamb/sill extension has a front and rear surface, said front and rear surface having inner and outer edges with reinforcing structure extending between the front and rear surface.

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Claim 14 (Original): The window wrap of Claim 11 wherein said joint is flexible and the inner edges of the rear surface are spaced apart from each other outwardly of the flexible joint.

Claim 15 (Original): The window wrap of Claim 13 wherein the outer portion of the rear surface forms a longitudinal hinge with the adjacent reinforcing structure whereby the outer portion of the rear surface of each extension may pivot rearwardly to receive drywall panels of varying thicknesses.

Claim 16 (Original): The window wrap of Claim 13 wherein said front and rear surfaces of said extensions converge toward each other in a direction outwardly of said joint.

Claim 17(Original): The window wrap of Claim 13 wherein the said reinforcing structure further comprises a plurality of struts extending between said front and rear surfaces of each extension.

Claim 18 (Original): The window wrap of Claim 17 wherein insulation is used to fill the gaps between said struts and said front and rear surfaces of each extension.

Claim 19 (Original): The window wrap of Claim 13 wherein said outer portion of said rear surface of each extension provides a flange for attaching said window wrap to framing.

Claim 20 (Original): The window wrap of Claim 13 wherein said front surface of each extension is covered by a primer or laminate.

Claim 21 (Original): The window wrap of Claim 13 wherein said front surface of each extension is covered with an extensible paper laminate affixed by an adhesive which remains pliable and does not negate the extensible properties of the paper

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laminate under normal working conditions.

Claim 22 (Original): The window wrap of Claim 15 in combination with a block positioned adjacent to the rear surface of an extension when used with a drywall panel which is thicker than the normal opening between the outer portions of the front and rear surfaces of the extension, to allow the drywall panel and the window wrap to remain parallel to the framing surface on which the drywall panel and window wrap are affixed.

Claim 23 (Original): The window wrap of Claim 13 wherein the inside surface of the outer portions of said front and rear surfaces of an extension is affixed by an adhesive to the drywall panel which is being used with the window wrap extension.

Claim 24 (Original): The window wrap of Claim 13 wherein one or both of the outer portions of said front and rear surfaces of an extension is removed or excluded.

Claim 25 (Original): The window wrap of Claim 11 wherein said jamb/sill extensions are cut or otherwise shortened to accommodate for a jamb/sill which is shallower than the length of the jamb/sill extension.

Claim 26 (Original): The window wrap of Claim 13 wherein a length of drywall is inserted in the opening between the outer portions of the front and rear surfaces of the jamb/sill extension to accommodate for a jamb/sill which is deeper than the length of the jamb/sill extension.

Claim 27 (Original): The window wrap of Claim 11 wherein each of the components are connected to each other by a mitered-joint.

Claim 28 (Original): The window wrap of Claim 27 wherein each of the miteredjoints are fused or welded together.

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Claim 29 (Presently Amended): A method of finishing a window frame, the window frame having two side jambs, a head sill, and a bottom sill, comprising the steps of:

providing a window wrap comprising two jamb components, a head sill component, and a bottom sill component, each components comprising two extensions, a wall extension and a jamb/sill extension, each extension having a front and rear surface, said front and rear surface having inner and outer edges reinforcing structure extending between the front and rear surfaces of each of the two extensions, the inner edges of the two extensions being joined at a joint extending along a longitudinal axis, said front and rear surfaces having outer portions which are free of reinforcing structure, each of the jamb and sill components are connected to each other at their longitudinal ends at a right angle to each other to form a rectangular shape and so that the wall extensions of each said jamb and sill component all extend outwardly from their said joint and lie in the same plane, and the jamb/sill extensions of each said jamb and sill component all extend rearwardly from their said joint, each said jamb/sill extension lying perpendicular to each adjacent jamb/sill extension and wall extension[.];

inserting the window wrap into a rough window frame <u>having framing surfaces</u>; <u>inserting a drywall panel between the front and rear surfaces of the outer portion</u> of at least one of the <u>extensions</u>;

affixing the window wrap and inserted drywall panels to the framing surface; applying plaster or plaster alternative to the area where the window wrap and drywall panels meet to create a smooth, level surface between the device and panels; allowing the plaster or plaster alternative to dry; and

applying paint or other surface covering to the installed window wrap and drywall panels.

Claim 30 (Original): A method of finishing a window frame, the window frame having two side jambs, a head sill, and a bottom sill, comprising the steps of:

providing a window wrap comprising two jamb components, a head sill component, and a bottom sill components, each component comprising two extensions,

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a wall extension and a jamb/sill extension, each extension having a front and rear surface, said front and rear surface having inner and outer edges, reinforcing structure extending between the front and rear surfaces of each of the two extensions, the inner edges of the two extensions being joined at a joint extending along a longitudinal axis, said front and rear surfaces having outer forming a longitudinal ends at a right angle to each other to form a rectangular shape so that the wall extensions of each said jamb and sill component all extend outwardly from their said joint and lie in the same plane, the jamb/sill extensions of each said jamb and sill component all extend rearwardly from their said joint, each said jamb/sill extension lying perpendicular to each adjacent jamb/sill extension and wall extension;

applying an adhesive to the inside surface of the outer portion of the front and rear surfaces of the wall surfaces;

inserting drywall panels into spaces between the front and rear surfaces of each wall extension;

if necessary, placing shims between the window wrap and the framing surfaces; inserting the window wrap into a rough window frame;

affixing the window wrap and inserted drywall panels to the framing surface by applying an adhesive between the window wrap and the framing surface;

applying plaster or plaster alternative in the area where the window wrap and drywall panels meet to create a smooth, level surface between the device and panels;

allowing the plaster or plaster alternative to dry; and

applying paint or other surface covering to the installed window wrap and drywall panels.

Claim 31 (Original): The method as in Claim 29 wherein one or both of the outer portions of said front and rear surfaces of an extension is removed and the window wrap is inserted into a rough window from before the drywall panels are affixed to the framing surface.

Claim 32 (Original): The method as in Claim 29 wherein the jamb/sill extensions

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are cut or otherwise shortened, before the window wrap is inserted into the rough window frame, to provide a jamb/sill which is shallower than the length than the length of the jamb/sill extension.

Claim 33 (Original): The method as in Claim 29 wherein an adhesive is also applied to the inside surface of the jamb/sill extensions and a length of drywall is inserted in the opening between the outer portions of the front and rear surface of the jamb/sill extension to provide a jamb/sill which is deeper than the length of the jamb/sill extension.

Claim 34 (Original): The method as in Claim 33 wherein if the inserted drywall panels are thicker than the normal space between the outer portions of the front and rear surfaces of the extensions, a block is placed adjacent to the rear surface of each wing which accommodates the drywall panel which is thicker than the normal space, to allow the drywall panel and the window wrap to remain parallel to the framing surface on which the drywall panel and window wrap are affixed.

Claim 35 (Original): The method as in Claim 29 wherein the plaster or plaster alternative is not applied.

Claim 36 (Previously Added): The use of corner finishing device components to form a window wrap for framing inside surfaces of a window frame and surrounding inner wall surfaces comprising:

providing multiple components having a predetermined length between longitudinal ends, each component having a wall extension and a jamb/sill extension, each extension having a front and rear surface having inner and outer edges, reinforcing structure extending between the front and rear surfaces of the wall extension, the inner edges of the two extensions being joined at a joint extending along a longitudinal axis, said front and rear surfaces having outer portions which are free of reinforcing structure, an outer portion of the rear surface of the wall extension forming

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a longitudinal hinge with the adjacent reinforcing structure whereby the outer portion of the rear surface may pivot rearwardly to receive panels of varying thicknesses, the longitudinal ends of each component being formed such that the components may be connected together at the longitudinal ends to form said window wrap in which the wall extensions of each of said components all extend outwardly from said joint and lie in the same plane, and the jamb/sill extensions of each of said components all extend rearwardly from said joint to lie in a place perpendicular to the wall extensions; and

connecting said components together at the component longitudinal ends to form said window wrap.

Claim 37 (Previously Added): The use of corner finishing device components as claim in Claim 36 wherein said jamb/sill extension has front and rear surface separated by reinforcing structure.

Claim 38 (Previously Added): The use of corner finishing device components as claim in Claim 37 wherein the outer portions of said front and rear surfaces of the jamb/sill extension are free of reinforcing structure.

Claim 39 (Previously Added): The use of corner finishing device components as claim in Claim 36 wherein said joint is a flexible joint.

Claim 40 (Previously Added): The use of corner finishing device components as claim in Claim 36 wherein said wall and jamb/sill extensions extend from the joint at a 90° angle from each other.

Claim 41 (Previously Added): The use of corner finishing device components as claim in Claim 37 wherein either of the outer portions of the front surfaces of the wall and jamb/sill extensions do not extend past said reinforcing structure.

Claim 42 (Previously Added): The use of corner finishing device components as

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claim in Claim 37 wherein both the outer portions of the front surfaces of the wall and jamb/sill extensions does not extend past said reinforcing structure.

Claim 43 (Previously Added): The use of corner finishing device components as claim in Claim 37 wherein either of the outer portions of the rear surfaces of the wall and jamb/sill extensions does not extend past said reinforcing structure.

Claim 44 (Previously Added): The use of corner finishing device components as claim in Claim 37 wherein both of the outer portions fo the rear surfaces of the wall and jamb/sill extensions do not extend past said reinforcing structure.

Claim 45 (Previously Added): The use of corner finishing device components as claim in Claim 37wherein none of the outer portions of the front and rear surfaces of the wall and jamb/sill extensions extend past said reinforcing structure.